# SASKATCHEWAN
# IMPAIRED DRIVER
# TREATMENT CENTRE

Post Office Box 1600

Prince Albert, Saskatchewan

S6V 5T2

# ANNUAL REPORT
# of the
# BOARD OF GOVERNORS
# FOR THE YEAR ENDING
# MARCH 31, 2008

*SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE*
*BOX 1600,*
*PRINCE ALBERT, SASKATCHEWAN.*
*S6V 5T2*

*PHONE (306) 922-8333 or FAX (306) 922-8815*

To The Honourable Don McMorris
Minister of Health

Dear Mr. D. McMorris:

It is my honour to present, on behalf of the Saskatchewan Impaired Driver Treatment Centre Board of Governors, the Annual Report and audited financial statements for the fiscal year ended March 31, 2008.

Respectfully Submitted,

Frank Regel,
Chairperson

*SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE*
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Respectfully Submitted,

Frank Regel,
Chairperson

July 2008

To The Honourable Dr. Gordon L. Barnhart
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

It is my pleasure to present herewith the Annual Report of the Board of Governors, Saskatchewan Impaired Driver Treatment Centre, for the year ended March 31, 2008.

Respectfully submitted,

Don McMorris
Minister of Health

# BOARD OF GOVERNORS

Frank Regel, Chairperson

John "Chuck" McCann, Vice-Chairperson

| | |
|---|---|
| Stanford Dignean | Sharon Erickson |
| Avonda McKay | Carol Fiedelleck |

## CHAIRPERSON'S STATEMENT

The last fiscal year has been a year of change for the Board of Governors, with long-term committed members leaving and new members appointed.

The Centre's evidence-based treatment program continues to be updated and enhanced to better meet the needs of the diverse clientele while implementing the recommendations in the Program Review completed in February 2007.

The Saskatchewan Impaired Driver Treatment Centre continues to be a positive alternative to incarceration, and to provide a professional and effective response to the community by contributing to public safety and healthy attitudes toward substance abuse.

The Centre was highlighted as an Exhibit at the National Issues of Substance Conference in Edmonton in November 2007.

Staff has continued to be provided with professional development opportunities. The Centre was also featured in the local newspaper, and continues to be recognized as a credible, even "leading edge" therapeutic, correctional treatment program that is guided by best practice principles, as recommended in several relevant research fields.

We proudly submit our year end statement for your review.

Respectfully submitted,

Frank Regel, Chairperson,
Saskatchewan Impaired Driver Treatment Centre
Board of Governors

## HISTORY

### Introduction

In January of 1980, the St. Louis Alcoholism Rehabilitation Centre began Impaired Driver Treatment programming in the Notre Dame College building in the town of St. Louis, approximately 33 km. south of the city of Prince Albert, Saskatchewan. The Centre was mandated by the Provincial Government to provide an intensive treatment alternative to the practice of simply incarcerating individuals who have had multiple convictions of impaired driving.

The St. Louis program, now moved to Prince Albert, operated for most of its life with a program foundation centered on a combination of education about the problem of drunk driving and substance abuse therapy based on the Disease Concept of Treatment (DCT). In 2004, a revised program was introduced that was intended to reflect principles of correctional and substance abuse intervention derived from the most scientifically reputable program evaluation research.

### Origin and Initial Goals of the Centre

Development of the program at St. Louis followed upon a 1975 report of the Special Committee on Highway Traffic Safety submitted to Saskatchewan's Legislative Assembly. The inpatient treatment centre was identified as one element in a larger strategy aimed at preventing driving while impaired. That strategy was the product of a joint planning process undertaken by the (then) Saskatchewan Alcoholism and Drug Abuse Commission (SADAC) and the Corrections Branch of the Department of Social Services (*Note*: The management of corrections in the province was subsequently transferred to the Department of Justice).

The Centre's Board was established by Order in Council 165/79 on February 1, 1979, and continues to operate under the authority of the Saskatchewan's Public Health Act, and, pursuant to Section 20 of the Corrections Act, the Centre was (and is) designated as a Correctional Facility by Order in Council.

At the outset, the specific provincial government goals for the program included:

1. the development of a viable sentencing option and client referral process;
2. development of an appropriate treatment program to enable clients to better understand and cope with their alcohol/drug disabilities;
3. development of an appropriate follow-up or "after care" system to optimize the use of community resources (e.g., support groups, such as Alcoholics Anonymous) to reinforce the motivation and coping skills the client needs to sustain a sober lifestyle (formerly referred to as "continued recovery)"
4. reduction of repeat convictions for impaired driving and related offences.

## BACKGROUND

The IDTC was initiated at a time when widespread recognition was at long last being given to the fact that vehicular accidents had become one of the most frequent causes of serious physical injury and premature human death, both in Canada and North America as a whole. Driving while impaired had proven to be a consistent correlative of and contributing factor to a majority of highway, off-road and leisure-time recreational vehicle accidents.

Emerging from this growing awareness of those grim correlations was the belief that the rate of alcohol and other drug-related accidents could be reduced through sentencing alternatives that emphasized education and therapy. The intent was to introduce approaches that would change patterns of substance abuse behavior rather than simply applying punitive sanctions to convicted, impaired drivers.
Placed in historical perspective in North America, the St. Louis initiative in Saskatchewan was one of many similar programs of this type established across North America in the early 1980s.

### Relocation: The Move from St. Louis to Prince Albert

The original St. Louis facility had been rented since the early 1980s from a Roman Catholic Diocese, and it had many advantages as a structure that could house a residential care facility. Unfortunately, by the early 2000s, several challenges arose with the facility that forced the program's Board to seek out an alternative site. Key problems related to both the prospect of immanent cost increases and the need for building renovations, as well as some disadvantages associated with the location itself.

The building at St. Louis was larger than what was required and its expansiveness created strains on the staff's capacity to adequately monitor client movement and thus ensure appropriate security. When estimated renovation costs and escalating utilities were factored into the building's rent over a long period, the costs would have been pressed beyond the reach of the operational funding available to the Centre.

In addition to building and financial challenges facing the IDTC at St. Louis, the IDTC Board recognized that the type of ancillary resources available in a city far exceed what was available in a small town. The variety and proximity of material and equipment suppliers, office equipment service contractors, guest speakers, and access to health care and supportive human services, could not be matched by the resources available in a small town like St. Louis.

The IDTC was therefore relocated to Prince Albert, opening its doors in October of 2005.
Those involved in selecting the new physical site were of the opinion that the structure and space division of the building now in use was especially well suited to the purpose of the program because its interior had previously been modified to house and accommodate the program needs of another custodial, correctional treatment clientele. The facility had previously served as a correctional camp for juvenile offenders.

The current building housing the Centre has 14 bedrooms with up to two offenders per room, four counsellor offices, two group meeting rooms, dining and recreation accommodations in one of the large meeting rooms, a small library area, administration offices, a reception area and a small, fenced in outdoor area.

The relocated Centre has been formally renamed the *Saskatchewan Impaired Driver Treatment Centre*, dropping the "St. Louis" identification from the name.

**Program Revision in 2004**

In 2004, one year before its physical relocation and coincident with the hiring of a new Director for the program, the St. Louis counselling and psycho-educational intervention model was significantly revised. As noted above, the approach grew out of a conscious effort by the Board to shift the program away from its old moorings in the disease concept of treatment (DCT) towards an approach that would make a better fit with current, evidence-based, best practices.

Therapeutically, the current program is organized around a learning group with a standardized curriculum grounded in what has been described as the "transtheoretical model" and designed according to a learning process that walks clients through the "stages of change" described in a popular manual by Mary Marden Velasquez, Gaylyn Gaddy Maurer, Cathy Crouch and Carlo C. DiClemente Prochaska, and with a forward by William R. Miller, entitled *Group Treatment for Substance Abuse: A Stages of Change Therapy Manual* (2001).

Rather than emphasizing alcohol abuse as a chronic syndrome, self-assignment of the label "alcoholic," and insisting upon abstinence as the only treatment goal, the new "curriculum" used at the centre emphasizes personal responsibility and healthy choices that lead to a more personally and socially satisfying and constructive lifestyle. Both abstinence and moderate drinking are included in those choices, although clients with severe substance abuse problems are strongly encouraged to consider abstinence and all clients who do choose to drink alcoholic beverages are encouraged to practice problem-free drinking.

The IDTC program is also intended to draw on evidence-based adult education theory, eschewing "teaching" as a primary intervention approach and, instead, placing its emphasis on facilitating the learning of skills required to make and self-reinforce healthy, problem free choices.
As with the manual from which its lesson plans are drawn, the program is also guided by the principles of cognitive-behavioral therapy, including specific techniques drawn from Rational-emotive Behavior Therapy (REBT), as elaborated by American psychologist Albert Ellis and his colleagues.

**Program Review 2007**

The Saskatchewan Impaired Driver Treatment Centre Program Review was commissioned in November 2006 as part of the Board of Governors 2005 Strategic Planning in the area of credibility and accountability. The review completed in 2007 intended to determine if the intention to revise the program according to evidence-based, "best practice" principles is being realized in its organization, governance, management, human resource profile and intervention design and clinical implementation.

The review assessed the quality of its organization, governance, management, human resources, and administrative operation, and was to confirm or disconfirm the fit of its clinical program with practices recommended by the most relevant program evaluation research literature.

The comprehensive report provided recommendations regarding ways to potentially strengthen the organization and program delivery at the centre. To date, several of the recommendations have been implemented with the framework being utilized as an ongoing, very helpful strategic planning tool.

The review involved attendance at group learning sessions, an examination of research literature describing appropriate best practices, descriptive documents provided by the centre staff, interviews with key informants, and an interpretation of evaluative outcomes data.

To the Centre's credit, the review concluded that, since its revision in 2004, the Saskatchewan Impaired Driver Treatment Centre is a credible, even "leading edge" therapeutic, correctional treatment program that is guided by best practice principles, as recommended in several relevant research fields.

In conclusion, the Reviewer stated that "the IDTC and its current program deserve continued, enthusiastic endorsement in its present organizational and methodological form". The final word on the Review was that the Board overseeing the revised program, public officials who have advised the Board, the operational management that have ushered it in, and the staff who maintain the centre or deliver its therapeutic program have much to collectively celebrate.

## LEGISLATIVE AUTHORITY

Under authority of the Public Health Act, the Board of Governors of the Saskatchewan Impaired Driver Treatment Centre was established by Order-in Council 165/79 of February 1, 1979.

The Centre is designated as a Correctional Facility by Order of the Minister of Justice pursuant to Section 20 of the Corrections Act.

## FUNDING

The Centre is funded by Saskatchewan Health. Its operating funding received in the 2007/08 fiscal year was $851,493. Actual expenditure was $820,475. Cost per client per day was $119.72 which is calculated by taking the actual expenditure and dividing by total days of care.

## STAFFING

The Saskatchewan Impaired Driver Treatment Centre has a staff compliment of 10 full-time, 5 permanent part-time and 6 casual positions.

It operates with a Director, a Manager: Administration & Operations, 4 full-time Addiction Counsellors, 2 full-time Attendants, 3 part-time and 6 casual Attendants, 1 full-time and 1 part-time kitchen staff, 1 full-time and 1 part-time janitorial staff.

The Director of the Centre reports to the Board of Governors of the Saskatchewan Impaired Driver Treatment Centre.

## VISION

> To provide a professional and effective response to the community by contributing to public safety and healthy attitudes toward substance use.

## PROGRAM OBJECTIVES

1. To provide a caring, healthy, supportive environment where the change process is initiated and/or continued.

2. To provide effective, research-based, skills-based intervention that is shown to reduce risk to drink and drive.

3. To assist in increasing motivation to change substance abuse behaviour.

4. To facilitate change through group process using guided learning methods as well as adult learning principles.

5. To maintain positive public relations and coordination with other agencies.

6. To provide educational and therapeutic information and materials for clients and the general public.

## PROGRAM

During the 2007/08 fiscal year, 6,853 days of care were provided to 492 clients which was a decrease of 52 clients or 8% than the previous year. This reduction could be seen in part, due to the centre's capacity changing from a 30 bed facility to a 28 bed facility in its new location.

Clients are referred to the Centre by Probation Officers from the Department of Corrections and Public Safety, who identify offenders who could potentially benefit from the program and make a recommendation to the Court. They assess clients for previous drinking related charges and any history of violence or escape. They further ensure that the primary cause for incarceration is a charge under Section 253 - Impaired Driving, 253b - Driving Over .08, 254 - Refusing a breathalyser, 255 - Impaired Penalty or 263 - Disqualified Driving (as a result of impairment) of the Criminal Code.

An extended criteria clause also permits inmates to be referred to the Saskatchewan Impaired Driver Treatment Centre from other Provincial Correctional Centres. The inmates must have alcohol or other drug related charges and/or prior impaired driving convictions.

The Saskatchewan Impaired Driver Treatment Program is presented over a fourteen day period and is designed to screen clients for severities of substance abuse problems, provide education related to positive choices with a specific focus on skill development to maintain changes. Extensive reference is made to the relationship between drinking and driving, with two and one half days devoted exclusively to the driving without impairment and the rest of the program directly related to problems related to many different types of substance abuse.

The entire program is reviewed regularly to maintain currency with new information and techniques. The program review completed in 2007 indicated consistency with best practice and evidence-based treatment.

Upon completion of the residential portion of the Impaired Driver Treatment Program, clients are discharged to participate in a six month follow-up program supervised by staff from Alcohol and Drug Services or Probation Services.

The following graphs indicate a number of significant issues surrounding the program and the profile of clients who participate in the two weeks at the centre. The first table highlights the number of admissions from 1989/90 through the 2007/08 fiscal year. This past year has shown an 8 % reduction in admissions due in part to a lower capacity as discussed above, but also may indicate fewer overall convictions for impaired driving. The graph also shows an overall reduction over the past ten years with the exception of the 2006/07 fiscal year. The 18% increase that year, could be explained by the exposure of the program via presentations to referral agents throughout the province with provincial judges, probation officers, and correctional facilities.

The second graph shows the difference between court and correctional centre admissions. The larger portion of admissions from the correctional centres is influenced by the number of clients convicted of impaired driving with a longer sentence than two weeks, who spend some time in a correctional facility before being transferred. These clients were also sentenced through the courts with a recommendation to participate in the Impaired Driver Treatment Program.

The third graph is self explanatory, indicating the conditions upon release from the centre. Of significant mention in the fourth graph is the proportionately high number of admissions of Aboriginal clients and the need to provide relevant programs for clients with diverse backgrounds. The centre has been very fortunate to have the Prince Albert Grand Council Healing Lodge kindly providing regular opportunities for Sweat Lodge Ceremony for the past fiscal year. A female Elder also provides bi-weekly cultural support on site. Working closely with outside agencies has provided necessary program enhancements in this area over the past year.

The last graph indicates another area that influences ongoing program review in the area of education and comprehension levels. Program responsivity is emphasized throughout the two weeks, paying special attention to program content and language in the lesson plans. If comprehension is low, more time is also spent with the counsellor via one-to-one counselling sessions.

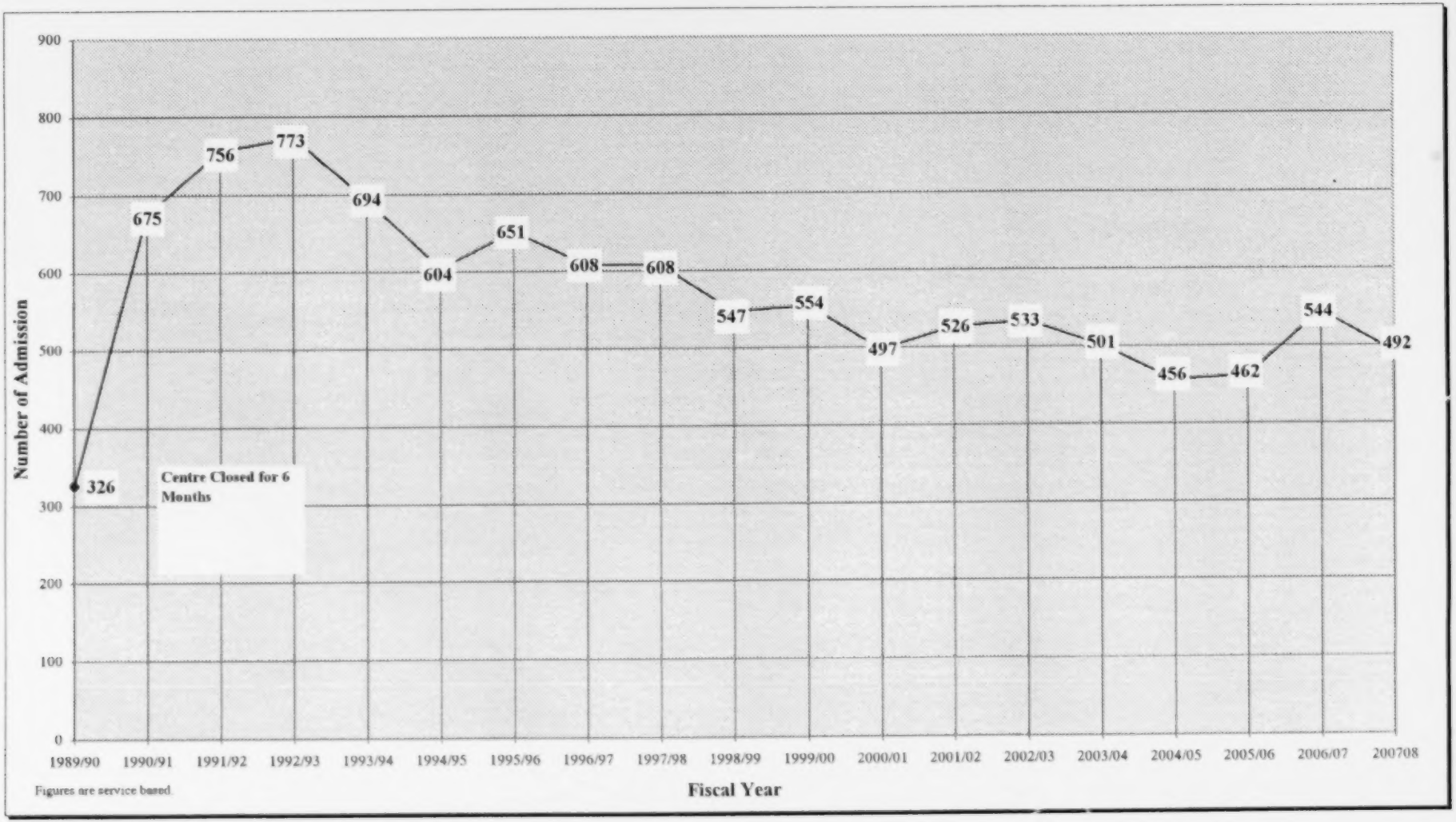
Overall the graphs allow us to have a concise profile of the clients which enables and influences ongoing program development to better meet the needs of those that the centre provides a service to.

**Saskatchewan Ministry of Health**

**Alcohol and Drug Services**

**Total Number of Admissions to the Saskatchewan Impaired Driver Treatment Centre**

**1989/90 through 2007/08**

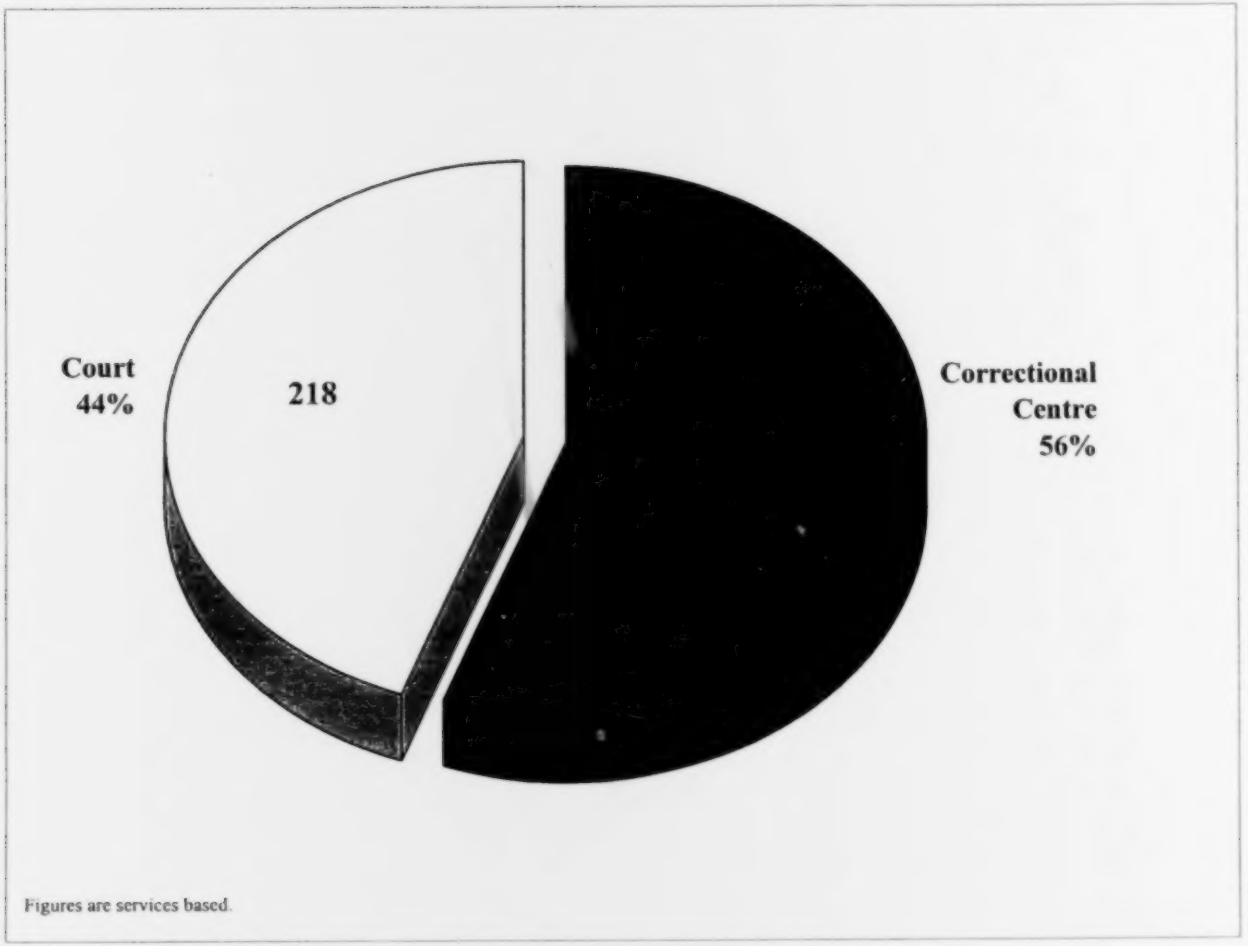



Figures are service based.

**Information Services/dh**
**HISC**
**Ministry of Health**

**Admissions**
**15/05/2008**

**Saskatchewan Ministry of Health**
**Alcohol and Drug Services**
**Clients Referred to the Saskatchewan Impaired Driver Treatment Centre**
**2007/08**




Figures are services based.

**Information Services/dh**
**HISC**
**Ministry of Health**

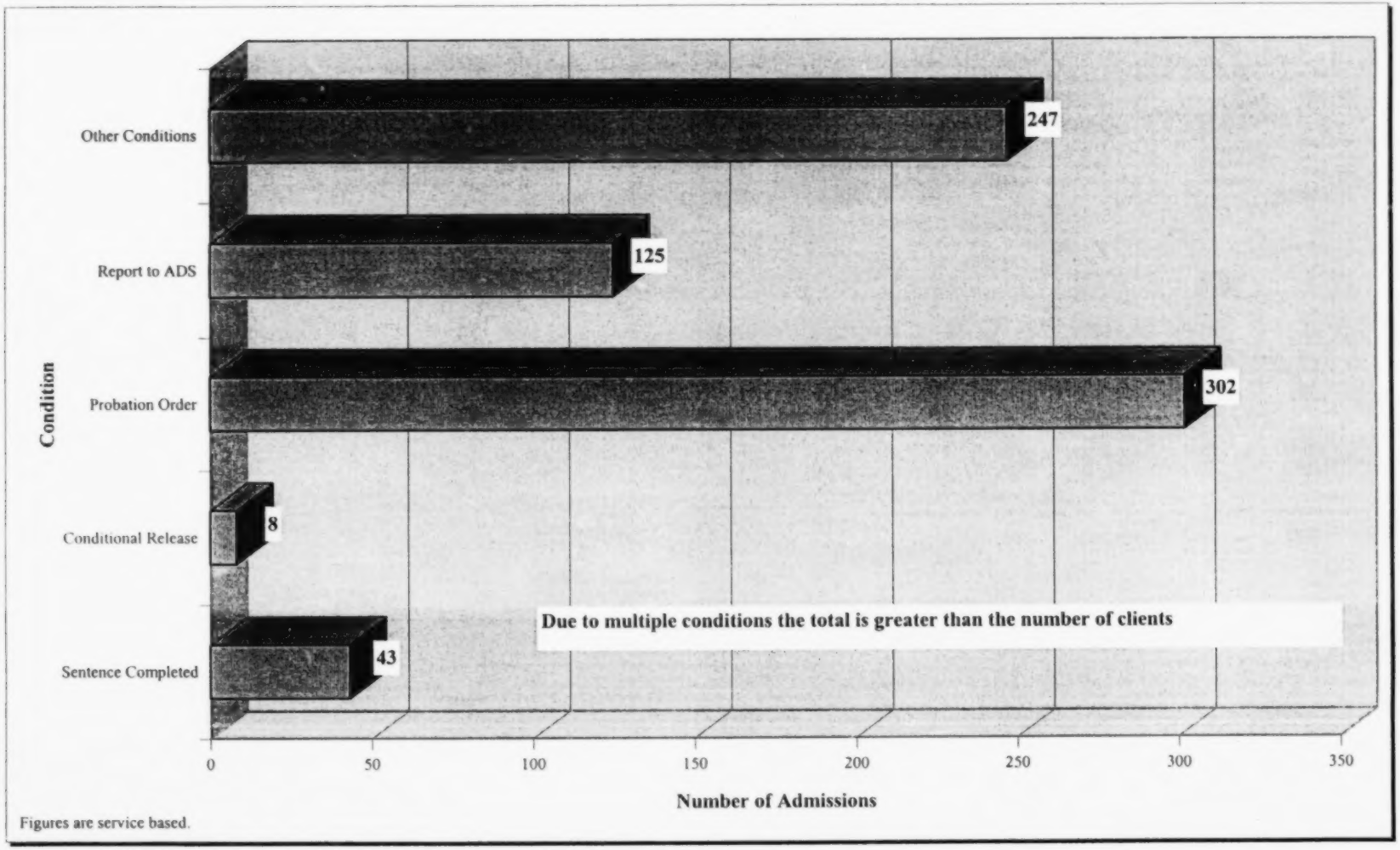
**15/05/2008**
**Court Correction**

**Saskatchewan Ministry of Health**

**Alcohol and Drug Services**

**Conditions of Release from the Saskatchewan Impaired Driver Treatment Centre**

**2007/08**

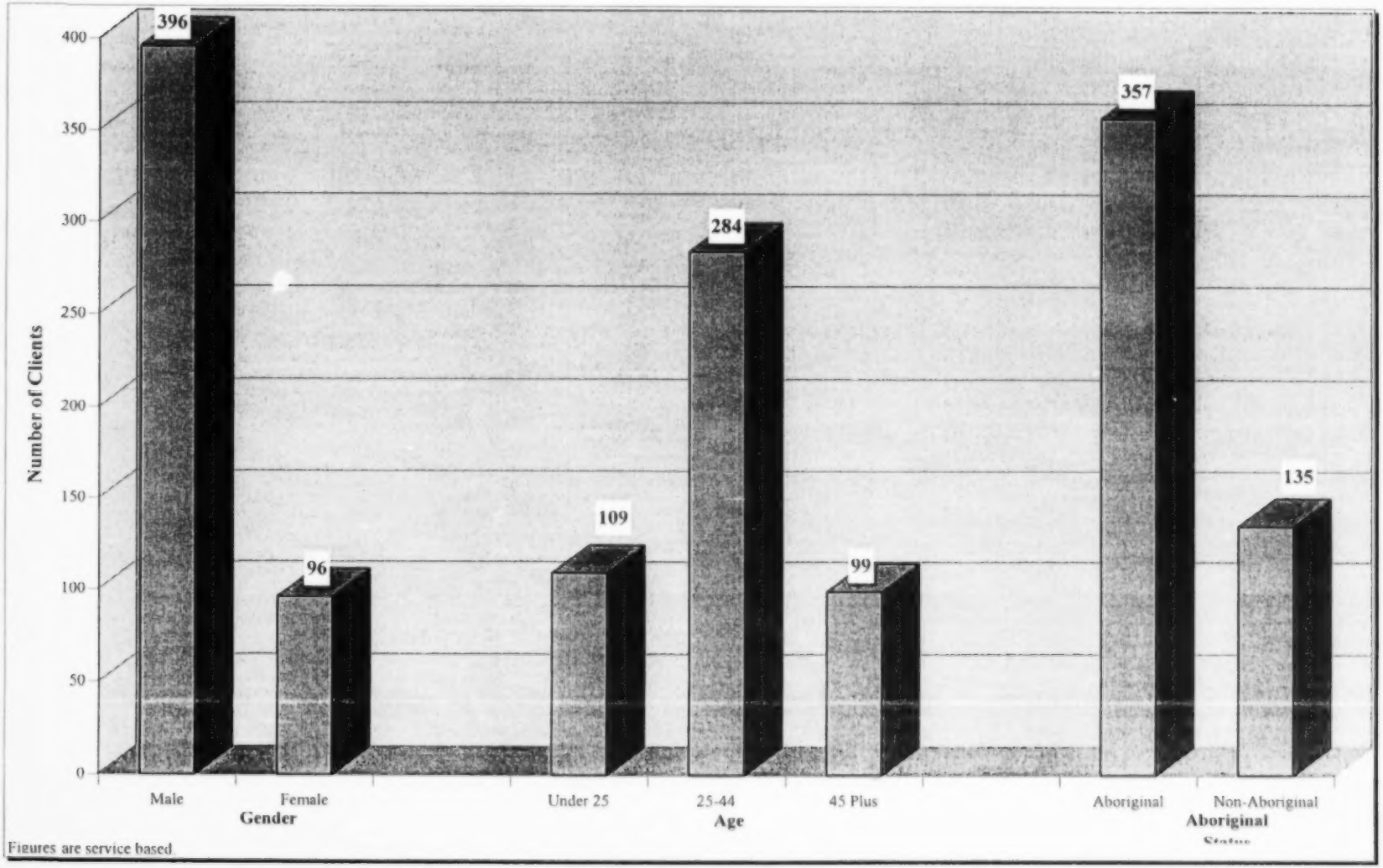



Figures are service based.

**Information Services/dh**
**HISC**
**Ministry of Health**

**15/05/2008**
**Condition of Release**

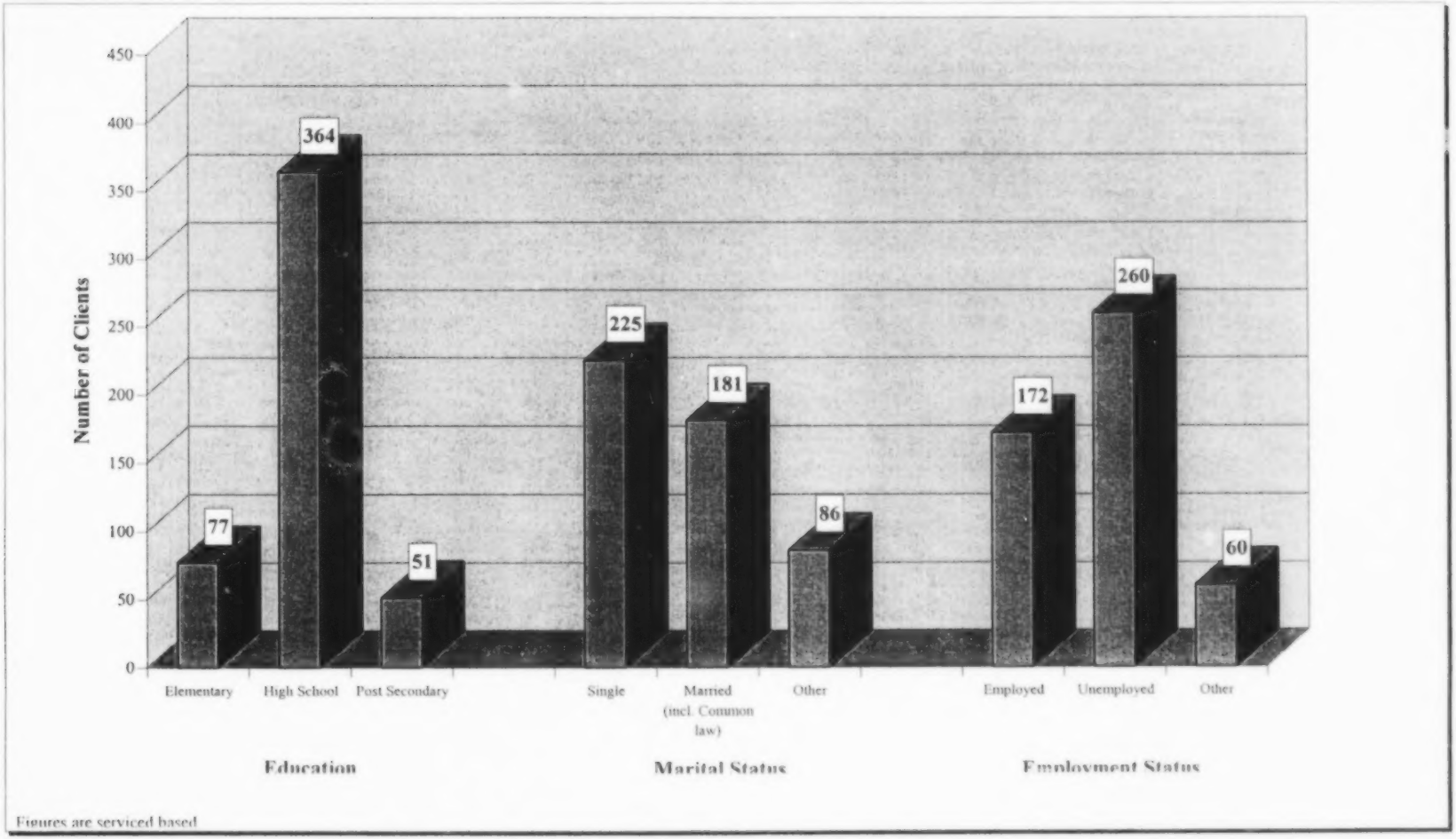
**Saskatchewan Ministry of Health**
**Alcohol and Drug Services**
**Profile of Clients at the Saskatchewan Impaired Driver Treatment Centre**
**2007/08**




**Information Services/dh**
**HISC**
**Ministry of Health**

**15/05/2008**
**sex age ethn**

**Saskatchewan Ministry of Health**
**Alcohol and Drug Services**
**Profiles of Clients Admitted to the Saskatchewan Impaired Driver Treatment Centre**
**2007/08**




Figures are serviced based

**Information Services/dh**
**HISC**
**Ministry of Health**

**15/05/2008**
**edu marriage employ**

## REPORT OF MANAGEMENT

Management is responsible for the integrity of the financial information reported by the Saskatchewan Impaired Driver Treatment Centre. Fulfilling this responsibility requires the preparation and presentation of financial statements and other financial information in accordance with the Canadian Generally Accepted Accounting Principles, which are consistently applied, with any exceptions specifically described in the financial statements.

The accounting systems used by the Centre include an appropriate system of internal controls to provide reasonable assurance that:

- transactions are authorized;
- the Saskatchewan Impaired Driver Treatment Centre's assets are protected from loss and unauthorized use; and
- the accounts are properly kept and financial reports are properly monitored to ensure reliable information is provided for preparation of financial statements and other financial information.

Management of the Saskatchewan Impaired Driver Treatment Centre is responsible for financial reporting and internal control. The Board of Governors has also reviewed the financial statements with representatives of management.

The Provincial Auditor Saskatchewan has audited the Saskatchewan Impaired Driver Treatment Centre's statement of financial position as at March 31, 2008 and the related statements of operations, cash flows and changes in net assets for the year then ended. Their responsibility is to express an opinion on the fairness of management's financial statements. The Auditor's report outlines the scope of their audit and their opinion.

Frank Regel
Chairperson of the
Saskatchewan Impaired Driver
Treatment Centre

Michele Ketzmerick
Director
Saskatchewan Impaired Driver
Treatment Centre

Prince Albert, Saskatchewan
June 2008

# SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE

## FINANCIAL STATEMENTS

**For the Year Ended March 31, 2008**

**Provincial Auditor Saskatchewan**

1500 Chateau Tower
1920 Broad Street
Regina, Saskatchewan
S4P 3V2

Phone: (306) 787-6398
Fax: (306) 787-6383
Web site: www.auditor.sk.ca
Internet E-mail: info@auditor.sk.ca

SASKATCHEWAN

## AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Saskatchewan Impaired Driver Treatment Centre as at March 31, 2008 and the statements of operations, cash flows, and changes in net assets for the year then ended. The Centre's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Impaired Driver Treatment Centre as at March 31, 2008 and the results of its operations, cash flows and changes in net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
May 7, 2008

Fred Wendel, CMA, CA
Provincial Auditor

# SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE

## FINANCIAL STATEMENTS

**For the Year Ended March 31, 2008**

Date Issued: June 2008
Dist: Corr/DD 508
☑ Compendium copy to Finance
☑ E-mailed F/S to Finance
☑ Linked to Caseware
☑ Sign RCM
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June 18, 2008

The Honourable D. McMorris
Minister of Health
Room 302, Legislative Building
REGINA, Saskatchewan
S4S 0B3

Dear Sir:

**Re: Saskatchewan Impaired Driver Treatment Centre - Financial Statements**

We enclose the financial statements of Saskatchewan Impaired Driver Treatment Centre for the year ended March 31, 2008 and our report on these financial statements.

Yours truly,

Fred Wendel, CMA, CA
Provincial Auditor

/kes

Enclosure

cc: The Honourable R. Gantefoer, Chair, Treasury Board
Mr. D. Matthies, Secretary, Treasury Board
Mr. T. Paton, Provincial Comptroller, Ministry of Finance
Mr. C. Mackintosh, Chair, Board of Governors, Saskatchewan Impaired Driver Treatment Centre
Ms M. Ketzmerick, Director, Saskatchewan Impaired Driver Treatment Centre

**Provincial Auditor Saskatchewan**

1500 Chateau Tower
1920 Broad Street
Regina, Saskatchewan
S4P 3V2

Phone: (306) 787-6398
Fax: (306) 787-6383
Web site: www.auditor.sk.ca
Internet E-mail: info@auditor.sk.ca

SASKATCHEWAN

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In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Impaired Driver Treatment Centre as at March 31, 2008 and the results of its operations, cash flows and changes in net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
May 7, 2008

Fred Wendel, CMA, CA
Provincial Auditor

# SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
## STATEMENT OF FINANCIAL POSITION
### As at March 31, 2008

| | 2008 | 2007 |
|---|---|---|
| **ASSETS** | | |
| Current assets | | |
| Cash | $ 84,160 | $ 54,913 |
| Accounts receivable | 4,008 | 4,353 |
| Prepaid expenses | 7,517 | 7,251 |
| Total current assets | 95,685 | 66,517 |
| Non-current assets | | |
| Capital assets (Note 4) | 29,925 | 29,461 |
| Total non-current assets | 29,925 | 29,461 |
| | $ 125,610 | $ 95,978 |
| **LIABILITIES AND NET ASSETS** | | |
| Current liabilities | | |
| Accounts payable and accrued charges | $ 5,780 | $ 5,509 |
| Total current liabilities | 5,780 | 5,509 |
| Net assets | | |
| Net assets invested in capital assets | 29,925 | 29,461 |
| Externally restricted net assets (Note 5) | 89,905 | 61,008 |
| Total net assets (Statement 4) | 119,830 | 90,469 |
| | $ 125,610 | $ 95,978 |

## SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
## STATEMENT OF OPERATIONS
### For the Year Ended March 31, 2008

| | 2008 | | 2007 |
|---|---|---|---|
| | Budget (Note 9) | Actual | Actual |
| Revenue | | | |
| General Revenue Fund - Ministry of Health | $ 851,493 | $ 851,493 | $ 826,692 |
| Miscellaneous | 7,115 | 7,881 | 7,658 |
| | 858,608 | 859,374 | 834,350 |
| Expenses | | | |
| Salaries and employee benefits | 629,310 | 599,515 | 598,916 |
| Food | 52,000 | 54,944 | 51,589 |
| Utilities | 31,500 | 29,281 | 29,569 |
| Rent (Note 3) | 42,058 | 41,958 | 42,757 |
| Maintenance | 16,110 | 11,438 | 15,150 |
| Contractual services | 26,780 | 26,280 | 43,419 |
| Miscellaneous | 6,135 | 5,673 | 4,029 |
| Printing, postage and office supplies | 9,325 | 6,993 | 6,327 |
| Property taxes | 9,700 | 10,116 | 9,739 |
| Insurance | 5,098 | 5,098 | 4,972 |
| Furniture and equipment rental | --- | 2,762 | 2,690 |
| Staff training and travel | 15,752 | 12,704 | 10,928 |
| Board honoraria and expenses | 3,090 | 4,320 | 900 |
| Vehicle expenses | 4,635 | 6,361 | 4,004 |
| Loss on disposal of capital assets | --- | 3,032 | --- |
| | 851,493 | 820,475 | 824,989 |
| Excess of revenue over expenses | $ 7,115 | 38,899 | 9,361 |
| Amortization of capital assets | | 9,538 | 8,571 |
| Excess of revenue over expenses (Statement 4) | | $ 29,361 | $ 790 |

**SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE**
**STATEMENT OF CASH FLOWS**
**For the Year Ended March 31, 2008**

| | 2008 | 2007 |
|---|---|---|
| Cash from (used in) operating activities | | |
| Cash received from General Revenue Fund – Ministry of Health | $ 851,493 | $ 826,692 |
| Cash received from other operating activities | 8,226 | 7,524 |
| Cash paid to suppliers and employees | (817,438) | (826,183) |
| Net cash from operating activities | 42,281 | 8,033 |
| Cash used in financing and investing activities | | |
| Acquisition of capital assets | (13,034) | (2,761) |
| Repayment of bank indebtedness | --- | (3,320) |
| Net cash used in financing and investing activities | (13,034) | ( 6,081) |
| Net increase in cash | $ 29,247 | $ 1,952 |
| Cash, beginning of year | 54,913 | 52,961 |
| Cash, end of year (Statement 1) | $ 84,160 | $ 54,913 |

## SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
## STATEMENT OF CHANGES IN NET ASSETS
## For the Year Ended March 31, 2008

| | 2008 | | | 2007 |
|---|---|---|---|---|
| | Invested in Capital Assets | Externally Restricted Note 5 | Total | Total |
| Balance, beginning of year | $ 29,461 | $ 61,008 | $ 90,469 | $ 89,679 |
| (Deficiency) excess of revenue over expenses (Statement 2) | (9,538) | 38,899 | 29,361 | 790 |
| Investment in capital assets | 10,002 | (10,002) | --- | --- |
| Balance, end of year | $ 29,925 | $ 89,905 | $ 119,830 | $ 90,469 |

**SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE**
**NOTES TO THE FINANCIAL STATEMENTS**
**March 31, 2008**

## 1. Authority

Pursuant to section 85 of *The Public Health Act*, a board of governors was established on February 1, 1979 to operate an alcoholism rehabilitation hospital to be known as the Board of Governors, St. Louis Alcoholism Rehabilitation Centre. It continues as the Saskatchewan Impaired Driver Treatment Centre Board of Governors (Centre). The Centre commenced operations on October 1, 1979. The current board was appointed by Order in Council 811/07.

## 2. Significant accounting policies

The Centre follows the deferral method of accounting for not-for-profit organizations. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from these estimates.

b) Capital assets

Capital assets are property, plant and equipment and are recorded at cost. Normal maintenance and repairs are expensed as incurred. Capital assets are amortized on a straight-line basis over their estimated useful lives (3 to 20 years). Assets costing less than $600 are expensed in the current year.

c) Revenue

Revenue includes contributions from the General Revenue Fund – Ministry of Health. Amounts are included in revenue in the year in which they are received or receivable.

d) Externally restricted net assets

Externally restricted net assets reflects accumulated unspent revenue restricted for future initiatives approved by the Ministry of Health.

e) Financial Instruments

Effective April 1, 2007, the Centre adopted the recommendations of the Canadian Institute of Chartered Accountants (CICA) handbook section 3855- Financial Instruments- Recognition and Measurement. Under this new standard, all financial assets and liabilities must be identified and classified. This classification determines how each financial instrument is measured. The impact of the adoption of these recommendations on the carrying values of the financial instruments in the Centre's financial statements is insignificant.

The Centre's financial instruments and their classification are as follows:

| **Financial Instrument** | **Classification** |
|---|---|
| Cash | Held-for-trading |
| Account receivable | Loans and receivables |
| Accounts payable and accrued charges | Other financial liabilities |

Loans and receivables and other financial liabilities are measured at amortized cost. Held-for-trading financial assets are measured at fair value.

The carrying value of financial instruments approximates their fair value. Any changes in fair value are recognized in the Statement of Operations.

f) Recent Accounting Pronouncements

Effective April 1, 2008, the Centre will be required to adopt the Canadian Institute of Chartered Accountants (CICA) handbook sections 3862 — Financial Instruments — Disclosures, and 3863 — Financial Instruments — Presentation. Section 3862 provides standards for disclosure of the risks arising from financial instruments to which the Centre is exposed, and how the risks are managed by the Centre. Section 3863 provides standards for the presentation of financial instruments and non-financial instrument derivatives. The Centre does not expect the adoption of these new standards to have a material impact on its financial statements.

## 3. Commitments

Operating lease

The Centre has signed an agreement for the lease of the Centre's treatment facility for an annual cost of $40,000 plus applicable taxes. The agreement is effective November 1, 2005 and expires October 31, 2010.

## 4. Capital assets

| | 2008 | | | 2007 |
|---|---|---|---|---|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Furniture & equipment | $ 116,040 | $ 88,479 | $ 27,561 | $ 25,915 |
| Leasehold improvements | 5,910 | 3,546 | 2,364 | 3,546 |
| | $ 121,950 | $ 92,025 | $ 29,925 | $ 29,461 |

## 5. Externally restricted net assets

In 2007, the Centre signed an agreement with the Ministry of Health where accumulated excess revenue from past and present agreements is repayable unless future initiatives are approved by the Ministry of Health. Subsequent to year end, the Ministry of Health reviewed the restriction and approved the Centre's proposed spending plan for the accumulated balance of the externally restricted net assets.

## 6. Financial instruments

The Centre is exposed to credit risk from potential non-payment of accounts receivable. However, credit risk is minimal as most of the Centre's receivables are from provincial and federal governments.

There are no significant terms and conditions related to the financial instruments that may affect the amount, timing and certainty of future cash flows, therefore interest rate risk is minimized.

## 7. Related party transactions

Included in these financial statements are payment transactions with various Saskatchewan Crown corporations, ministries, agencies, boards and commissions related to the Centre by virtue of common control by the Government of Saskatchewan and non-Crown corporations and enterprises subject to joint control and significant influence by the Government of Saskatchewan (collectively referred to as "related parties").

In addition, the Centre pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

The Centre's related party transactions are in the normal course of operations. These transactions are recorded at exchange amounts agreed to by the related parties.

| | 2008 | 2007 |
|---|---|---|
| Revenue | | |
| Ministry of Health | $851,493 | $826,692 |
| | $851,493 | $826,692 |
| Expenditures | | |
| SaskTel | $5,617 | $7,406 |
| SaskPower | 12,531 | 10,078 |
| SaskEnergy | 7,410 | 7,342 |
| SGI Autofund | 713 | 698 |
| Workers' Compensation Board | 8,709 | 7,684 |
| Public Employees Pension Plan | 23,624 | 25,406 |
| Public Employees Disability Income Plan | 2,614 | 2,618 |
| Public Employees Group Life | 265 | 265 |
| Public Employees Dental Plan | 7,308 | 7,315 |
| | $68,791 | $68,812 |
| Accounts receivable | | |
| SaskTel | $367 | $456 |
| SGI | — | 118 |
| | $367 | $574 |
| Accounts payable and accrued charges | | |
| SaskTel | $21 | $28 |
| SaskPower | (147) | 1,156 |
| SaskEnergy | 1,096 | 1,094 |
| | $970 | $2,278 |

## 8. Pension plan

The Centre participates in the Public Employees Pension Plan (Plan) which is a defined contribution plan. The Centre's obligation to the Plan is limited to making regular payments to match the amounts contributed by participating employees for current service. The Centre's pension expense of $23,624 for 2008 (2007 - $25,406) is included in salaries and employee benefits.

## 9. Budget

These amounts represent the budget approved by the Centre's Board of Governors.

## 10. Comparative figures

Certain of the 2007 financial statement figures have been reclassified to conform with presentation of the 2008 figures.